

CHAPTER 110.

CITY AND TOWN ASSESSORS.

AN ACT to Repeal Section 390 of the Code, Chapter 6 of the Laws of S. F. 46. the 16th General Assembly, Chapter 201 of the Laws of the 18th General Assembly, and to Enact a Substitute therefor, in Relation to the Election of Assessors.

Be it enacted by the General Assembly of the State of Iowa:

That section 390 of the code, as re-enacted by chapter 6 of the laws of the 16th general assembly and amended by chapter 201 of the laws of the 18th general assembly, be and hereby is repealed and that there be enacted in lieu thereof the following:

Sec. 390. At the general election in the year 1882 and biennially thereafter there shall be elected in each township a part of which is included within the incorporate limits of any incorporated city or town by the qualified voters of such township residing without the corporate limits of such city or town one assessor in the same manner as provided by law for the election of township assessors, and at the regular municipal election of each incorporated town or city in the year 1882 and biennially thereafter, whether such city or town embraces one or more townships or parts of townships, there shall be elected by the qualified voters of such city or town one or more assessors for such city or town, and such assessors shall be restricted in the discharge of their official duties to the limits within which they are elected, and shall hold their offices for the term of two years from the first day of January next ensuing. The city council of any incorporated city having a population of ten thousand or over may, by a resolution to be adopted at least five weeks before the time for any regular municipal election, determine whether it shall be necessary to elect more than one assessor and fix the number thereof, not exceeding three, and thereupon the mayor of such city shall make proclamation of such determination in like manner and at the same time that he shall proclaim the election of other city officers to be elected at the municipal election next ensuing, and such resolution shall also divide such city into districts for assessment purposes; and the county auditor of the county in which such city is situate, upon being notified of such division, shall provide a separate assessment book for each of said assessment district[s], said assessors when so elected shall give bond and qualify, receive the same compensation, be under like penalties, and perform the same duties in like manner as township assessors, except as

Assessors in townships containing cities or towns to hold for two years.

Cities of over 10,000 may elect additional assessors.

Council to determine number.

Assessment districts.

Qualification of assessors.

Duties.
Council to choose, when.
Assessors to act together to secure uniform assessment.
Provide; council may appoint in 1882.

herein provided. In case there should be a failure to elect, [or] a vacancy shall occur in the office of assessor within such incorporated city, the city council may elect some suitable person to perform the duties of such office for the unexpired term. It shall be the duty of such assessors, if more than one shall have been elected, to meet at least once a week, and oftener if they shall deem it necessary, and carefully compare valuations in order to secure a uniform assessment of all the property of such city and when so met they shall constitute a board of assessment, a majority of whom shall determine the value of any property as to which difference may arise in such board: *Provided*, that the city council of any city or town, having a population as aforesaid, shall have power in the year 1882 by resolution to increase the number of assessors not exceeding three, and to appoint the additional number provided for; and each assessor so appointed shall qualify and act, and hold *their* [his] office for the term as provided for in this act.

Approved, March 16, 1882.

CHAPTER 111.

INSURANCE FOR SCHOOL-BUILDINGS LEGALIZED.

S. F. 248. AN ACT to Legalize Contracts made by School-Officers for the Insurance of School-Buildings, and to Legalize Warrants or Orders issued therefor.

Preamble. WHEREAS, Subdirectors and officers of school-boards in various school-districts and district-townships within this state have insured their respective school-houses against loss by fire and issued orders or warrants therefor, believing that they had the authority of law so to do; therefore,

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That any and all contracts heretofore made by subdirectors or by any board of directors or officers of any district-township or of any independent school-district within this state for insuring school-houses or school furniture against loss by fire within their respective districts, and all insurance policies issued in pursuance of such contracts, be and the same are hereby made as valid, legal, and binding as though such directors and school-officers had been authorized by law to make such contracts for insurance.

Contracts for insurance made by school-board legalized.